

Maldenston Parish  
Fire Protection District No. 10

Combined Balance Sheet  
Fund Type and Account Groups  
June 30, 1997

Assets	Governmental	Account Groups		Total Memorandum-Only 6-30-97
	Fund Type General Fund	General Fund Assets	General Long-Term Liab	
Cash	24,907	\$ 0	50	\$ 4,907
Accounts Receivable	1,854	0	0	1,854
Prepaid Insurance	1,135	0	0	1,135
Amounts to be Provided for Retirement of Debt	0	0	0	0
Buildings	0	20,058	0	20,058
Equipment	0	8,757	0	8,757
Fire Truck	0	58,818	0	58,818
<b>Total Assets</b>	<b>\$2,206</b>	<b>\$81,813</b>	<b>50</b>	<b>\$89,731</b>
<b>Liabilities &amp; Fund Equity</b>				
<b>Liabilities</b>				
Accounts Payable	\$ 40	\$ 0	58	\$ 40
Accrued Interest	424	0	0	424
Notes Payable-City Bank	0	0	0	0
<b>Total Liabilities</b>	<b>\$ 464</b>	<b>\$ 0</b>	<b>58</b>	<b>\$ 464</b>
<b>Fund Equity</b>				
Investment in General Fund Assets	\$ 0	\$81,813	50	\$81,813
Fund Balance Reserved for Debt Retirement	1,652	0	0	1,652
<b>Total Fund Equity</b>	<b>\$1,652</b>	<b>\$81,813</b>	<b>50</b>	<b>\$89,269</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$2,216</b>	<b>\$81,813</b>	<b>50</b>	<b>\$89,731</b>

See notes to financial statements and accountants' report.

Washburn Park  
Fire Protection District No. 18

Statement of Revenues, Expenditures and Changes in Fund Balance-  
General Fund  
Year Ended June 30, 1997

<b>REVENUES:</b>	
Taxes	\$84,518
Other Revenues	<u>1,320</u>
Total Revenues	\$85,838
<b>EXPENDITURES:</b>	
Insurance	\$ 2,916
Office Expense	322
Legal & Accounting	908
Utilities	480
For Others	2,288
Maintenance & Supplies	607
Principal Retirement	7,817
Interest	<u>888</u>
Total Expenditures	\$12,306
Excess (Deficiency) of Revenues Over Expenditures	\$ 73,532
Fund Balance-	
Beginning of Year	<u>6,800</u>
End of Year	\$ 73,532

See notes to financial statements and accountants' report.

Mantoloking Parish  
Fire Protection District No. 10

Statement of Revenues, Expenditures and Changes in Fund Balance-  
Budget (GAAP Basis) and Actual  
General Fund  
Year Ended June 30, 1997

	General Fund			Total Memorandum C/b (6-30-98)
	Budget	Actual	Variance- Favorable (Unfavorable)	
<b>REVENUES:</b>				
Taxes	\$13,080	\$14,518	\$1,518	\$13,635
Other Revenues	1,080	1,328	328	1,283
<b>Total Revenues</b>	<b>\$14,080</b>	<b>\$15,846</b>	<b>\$1,866</b>	<b>\$14,918</b>
<b>EXPENDITURES:</b>				
Insurance	\$ 4,750	\$ 3,914	\$1,834	\$ 3,116
Office Expense	0	332	(332)	88
Legal & Accounting	0	500	(500)	0
Pay Dues	2,460	2,280	180	2,460
Utilities	178	481	(303)	538
Maintenance & Supplies	2,380	667	1,713	568
Principal Retirement	6,521	3,847	(2,674)	6,421
Interest	397	980	(583)	1,256
Capital Improvements	0	0	0	1,834
<b>Total Expenditures</b>	<b>\$12,607</b>	<b>\$15,181</b>	<b>\$2,574</b>	<b>\$13,892</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (1,403)</b>	<b>\$ 665</b>	<b>\$4,854</b>	<b>\$ (2,179)</b>
Fund Balance-Beginning of Year	6,801	6,881	0	8,888
Fund Balance-End of Year	<b>\$ 3,398</b>	<b>\$ 7,546</b>	<b>\$4,054</b>	<b>\$ 6,709</b>

See notes to financial statements and accountants' report.

## NOTES TO FINANCIAL STATEMENTS

Natchitoches Parish  
Fire Protection District No. 10

Notes to Financial Statements  
June 30, 1997

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Natchitoches Parish Fire Protection District No. 10 have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. THE REPORTING ENTITY**

Fire Protection District No. 10, of Natchitoches Parish, Louisiana, was created in June 1982, by ordinance of the Natchitoches Parish Police Jury. The District is charged with providing fire protection for the citizens of District No. 10 of Natchitoches Parish.

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental accounting and financial reporting standards. The codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

Fire Protection District No. 10, of Natchitoches Parish prepares its financial statements in accordance with the standards established by the GASB. GASB Codification Section 2100 establishes criteria for determining the governmental reporting entity and has defined the governmental reporting entity to be the Natchitoches Parish Police Jury. The accompanying statements present only transactions of the Fire District No. 10, of Natchitoches Parish, a component unit of the Natchitoches Parish Police Jury.

**C. FUND ACCOUNTING**

The accounts of the Natchitoches Parish Fire Protection District No. 10 are organized on the basis of a fund and account groups, each of which is considered a separate accounting entity. The operations of the fund or account groups are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, revenues and expenditures. Resources are allocated to the fund or account groups based upon the purposes for which they are to be spent and the manner by which operating activities are controlled. The fund and account groups presented in this report are as follows:

Northbrook Parish  
Fire Protection District No. 10

Notes to Financial Statements  
June 30, 1997

**Governmental Fund:**

**General Fund**—The General Fund is the general operating fund of the District. It is used to account for all financial resources of the District.

**B. BASIS OF ACCOUNTING:**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The General Fund is accounted for using the modified accrual basis of accounting. Its revenues are recognized when they become measurable and available as net current assets. Ad valorem taxes are recognized in the year billed. Most other revenues are recognized when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Purchase of various supplies are recognized as expenditures at the time purchased.

**C. BUDGETS**

An annual operating budget is adopted for the General Fund. The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to the beginning of each fiscal year, the Treasurer prepares a proposed budget and submits it to the Board of Commissioners.
2. The Board of Commissioners approves the budget, or amends it as necessary.
3. The approved budget is held open for public inspection.
4. Budget appropriations lapse at the end of each year.

**F. ENCUMBRANCES**

The Northbrook Parish Fire Protection District No. 10, does not employ the use of "encumbrance" accounting.

Maitheches Parish  
Fire Protection District No. 10

Notes to Financial Statements  
June 30, 1997

**G. CASH AND INVESTMENTS**

All of the District's cash is held in a checking account at a local bank. At June 30, 1997, the District's cash totaled \$4,800, and was insured entirely by FDIC insurance.

The District's cash is categorized below to give an indication of the level of risk assumed by the District at June 30, 1997. Category 1 includes cash held by the District which is insured and held in the District's name. Category 2 would include cash and investments held in the District's name which is uninsured. Category 3 would include cash held by a trustee or other third party not in the District's name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Cash			
Checking Account	\$4,800	\$0	\$0

**H. INVENTORIES**

Inventories consist of expendable supplies held for consumption. Expenditures are recognized when the items are purchased.

**I. PREPAID ITEMS**

Maitheches Parish Fire Protection District No. 10 does not have a policy concerning prepaid items.

**J. FIXED ASSETS**

Fixed assets used in the governmental fund operation (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. These assets are recorded as expenditures in the General Fund when purchased. No depreciation has been provided on general fixed assets.

All fixed assets are valued at historical cost.

**K. COMPENSATED ABSENCES**

Maitheches Parish Fire Protection District No. 10 does not have a leave policy provided for the accumulation and vesting of leave.

Natchitoches Parish  
Fire Protection District No. 18

Notes to Financial Statements  
June 30, 1997

**L. LONG-TERM OBLIGATIONS**

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are contained only with the management of financial position and are not involved with measurement of results of operations.

**M. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use.

**Designated Fund Balances**

Designated fund balances represent tentative plans for future use of financial resources.

**N. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned *Memorandum Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**2. LEVIED TAXES**

**A. AD VALOREM TAXES**

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the District in June or July and are actually billed to taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are recognized as revenue when billed.

The Natchitoches Parish Sheriff's Office bills and collects property taxes using the assessed values determined by the Tax Assessor of Natchitoches Parish.

For the year ended June 30, 1997, taxes of 80 mills were levied on property with a taxable value of \$1,340,828.

Natchitoches Parish  
Fire Protection District No. 30

Notes to Financial Statements  
June 30, 1997

Total taxes levied were \$34,917 of which \$34,518 is shown as revenue as of June 30, 1997, after adjustments were made to the tax rolls.

### 3. CASH AND CASH EQUIVALENTS

At June 30, 1997, the District has cash and cash equivalents (bank balances) totaling \$4,907 as follows:

Demand Deposits	\$4,907
Interest-bearing Demand Deposits	0
Time Deposits	0
Other	0
<b>Total</b>	<b>\$4,907</b>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the District has \$4,907 in deposits. These deposits are secured from risk by \$708,000 of federal deposit insurance.

### 4. RECEIVABLES

The following is a summary of receivables at June 30, 1997:

Class of Receivable	General Fund	Total
Ad Valorem Taxes	\$ 168	\$ 168
Accounts	0	0
Other	1,286	1,286
<b>Total</b>	<b>\$1,454</b>	<b>\$1,454</b>

Natchitoches Parish  
Fire Protection District No. 18

Notes to Financial Statements  
June 30, 1997

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance July 1, 1996	Additions	Deductions	Balance June 30, 1997
Buildings	\$18,000	\$0	\$0	\$18,000
Equipment & Furniture	8,757	0	0	8,757
Trucks	25,000	0	0	25,000
<b>Total</b>	<b>\$51,757</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,757</b>

**6. PENSION PLAN**

Natchitoches Parish Fire Protection District No. 18 firefighters are on a voluntary basis.

**7. LONG-TERM DEBT**

During the year ended June 30, 1998, the District purchased a fire truck at a cost of \$25,000. This purchase was financed primarily from a loan from a local bank for \$22,000 at an interest rate of 10%. The final installment of principal and interest was made in February of 1997, thus eliminating the long-term debt.

**8. RELATED PARTY TRANSACTIONS**

The District had no related party transactions for the year ended June 30, 1997.

**9. LITIGATION AND CLAIMS**

There are no civil suits or pending damages against the District outstanding at June 30, 1997.

Metairie Parish  
Fire Protection District No. 18  
Supplemental Information Schedule  
Year Ended June 30, 1997

**COMPENSATION PAID TO BOARD MEMBERS**

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

Pinebluffs Parish  
Fire Protection District, No. 18Schedule of Compensation Paid to Board Members  
Year Ended June 30, 1997

Red Henry, Chairman	\$ 200
Bobby Clarke	250
Michael Richardson	250
Terry Garland	200
Deane Jackson	200
Hazel Wain	200
Don Lee Bolton	<u>200</u>
Total	\$2,200

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**NATCHITOCHEES PARISH  
FIRE PROTECTION DISTRICT NO. 00**

**FINANCIAL REPORT  
JUNE 30, 1997**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewer, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date SEP 15 1997

97-007-0-00-014  
1997-09-15  
LEGISLATIVE AUDITOR  
BATON ROUGE, LOUISIANA

Northwest Park  
Fire Protection District No. 10  
Financial Report  
June 30, 1997

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*Johnson, Thomas & Cunningham*

*Registered Public Accountants*

*State Of Illinois, CPAS, All Registered Expenses Suspended*

*State Of Texas, CPAS, All Registered Expenses*

*State Of Mississippi, CPAS, All Registered Expenses*

*200 Orchard Street*

*Metairie, Louisiana, 70002*

*(504) 885-8637*

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INDEPENDENT ACCOUNTANTS' REPORT

Board of Commissioners  
Machoudouche Parish Fire Protection  
District No. 18  
Ferdinand, LA. 70046

We have compiled the accompanying balance sheet of the Machoudouche Parish Fire Protection District No. 18, Ferdinand, Louisiana, a component unit of the Machoudouche Parish Police Jury as of June 30, 1967, and the related Statement of Revenues, Expenditures and Changes in Fund Balance for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified accrual basis of accounting, which is the generally accepted accounting method established by the Governmental Accounting Standards Board for governmental units.

A compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements, and accordingly, do not express an opinion or any other form of assurance on them.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, C.P.A.'s

July 29, 1967  
Machoudouche, Louisiana

Waldobrook PARISH Pine DISTRICT  
No. 10, Louisiana

**ANNUAL SWORN FINANCIAL STATEMENTS AND  
CERTIFICATION OF REVENUES \$50,000 OR LESS (if applicable)**

The annual sworn financial statements are required by Louisiana Revised Statute 24:514 to be filed with the Legislative Auditor within 90 days after the close of the fiscal year. The certification of revenues \$50,000 or less, if applicable, is required by Louisiana Revised Statute 24:513(B)(1)(5).

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Ed. Remy (name), who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Waldobrook Parish Pine No. 10 District as of June 30 1982, and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements.

(Complete if applicable)

In addition, Ed. Remy (name), who, duly sworn, deposes and says that the Waldobrook Parish Pine No. 10 District received \$50,000 or less in revenues and other sources for the fiscal year ending June 30 1982 and, accordingly, is not required to have an audit for the previously mentioned fiscal year-end.

Ed. Remy  
Signature

Sworn to and subscribed before me, this 29<sup>th</sup> day of Sept 1982

E. Merlin Springer  
NOTARY PUBLIC

Office \_\_\_\_\_  
Address \_\_\_\_\_  
Telephone No. \_\_\_\_\_

COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)